

**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
[Before Shri Waseem Ahmed, AM & Shri S.S.Viswanethra Ravi, JM]

ITA No. &A.Y. (1)	Revenue/Rep. by (2)	V s 3	Assessee/PAN/Rep. by (4)	Quantum involved(Rs.) (5)	Tax effect involved (Rs.) (6)
2705/Kol/2013 AY. 2008-09	ITO,Wd-1(1), Asansol Rep. by Shri A.K.Sinha, JCIT		Shri Dipak Kapur, <b>AFCPK0797D</b> Rep. by None, Fatehpur House, PO.Sitarampur, Distt.Burdwan(WB)- 713304.	15,06,991/-	5,12,377/-
2708/Kol/2013 AY. 2008-09	ITO, Wd-35(1), Kolkata Rep. by Shri A.K.Sinha, JCIT		Shri Prakash Shah <b>ALLPS1756F</b> Rep. by None, C/o Mahavir Tools Corporation, 11, Clive Row, Suite No.3, Ground Floor, Kolkata-700001.	12,43,237/-	4,22,700/-
1321/Kol/2014 AY. 2008-09	DCIT, Cir-10, Kolkata Rep. by Shri A.K.Sinha, JCIT		M/s Khosla Electronics (P)Ltd. <b>AABCK9715C</b> , Rep. by None 15/2B, Sankari Para Road, Kolkata- 700025.	25,70,616/-	8,74,009/-
1354/Kol/2014 AY. 2008-09	ITO, Wd-1(2), Kolkata Rep. by Shri A.K.Sinha, JCIT		M/s. North Brook Jute Co.Ltd. <b>AABCN5589P</b> , Rep by None, 6, Brabourne Road, Kolkata-700001.	25,55,151/-	8,68,751/-
1418/Kol/2014 AY. 2009-10	ITO, Wd-1(2),Durgapur Rep. by Shri A.K.Sinha, JCIT		M/s. New Sen Suppliers <b>AAEFN9901H</b> , Rep. by Shri Somnath Ghosh, Advocate Gurudwara Road, Benachity, Durgapur-713213, Dist. Burdwan.	15,82,850/-	5,38,169/-
2130/Kol/2013 AY. 2006-07	DCIT, Cir-3, Kolkata Rep. by Shri A.K.Sinha, JCIT		M/s. Kunal Exports Pvt. Ltd. <b>AABCK1529Q</b> , Rep. by None 85, Metcalfe Street, 3 <sup>rd</sup> Floor, Kolkata- 700013.	3,19,860/-	1,08,752/-
110/Kol/2015 AY. 2012-13	DCIT, Central Circle- 4(3), Kolkata Rep. by Shri A.K.Sinha, JCIT		M/s Shiva Lokenath Rice Mills (P)Ltd, <b>AAHCS6376B</b> , Rep. by Shri Subash Agarwal, Advocate, Room No.Thana Road, Gangarampur, Dakshin Dinajpur- 733124.	14,27,245/-	4,85,263/-
825/Kol/2015 AY. 2010-11	DCIT, Cir.1(2),Kolkata Rep. by Shri A.K.Sinha, JCIT		M/s. Winro Commercial India Ltd., <b>AAACW2748Q</b> , Rep. by Shri Subash Agarwal, Advocate, 15, C.R.Avenue, 4 <sup>th</sup> Floor, Kolkata-700072.	15,82,444/-	5,38,031/-
509/Kol/2014 AY. 2005-06	I.T.O.,Wd.1(2), Kolkata Rep. by Shri A.K.Sinha, JCIT		M/s Popular Road Carries (P)Ltd., <b>AABCP6050B</b> , Rep. by None, 2, N.C.Dutta sarani, Kolkata-700001.	21,80,748/-	7,41,454/-
1430/Kol/2014 AY. 2010-11	DCIT,Central Circle- XXVII, Kolkata Rep. by Shri A.K.Sinha, JCIT		M/s. RAV Dravya Private Limited <b>AABCR3154Q</b> , Rep. by None, 7C, Kiran Shankar Ray Road, Hastings Chamber, Dalhousie, Kolkata-700001.	20,34,260/-	6,91,648/-
1351/Kol/2014 AY. 2009-10	ITO, Wd-2(1), Durgapur Rep. by Shri A.K.Sinha, JCIT		Shri Sanjay Kumar Burman <b>AHJPB4222H</b> , Rep. by None Prop: The Power Engineering Corporation, Lakshmi Niwas, Anandnagar, Bhiringhee, Durgapur- 713213.	14,46,580/-	4,91,837/-
C.O.No.90/Kol/ 2014 A/o ITA No.1351/Kol/20 14	Shri Sanjay Kumar Burman <b>AHJPB4222H</b> , Rep. by None Prop: The Power Engineering Corporation, Lakshmi Niwas,		ITO, Wd-2(1), Durgapur Rep. by Shri A.K.Sinha, JCIT		

	Anandnagar, Biringhee, Durgapur-713213.			
1280/Kol/2013 AY. 2008-09	ITO, Wd-31(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Gita Enterprises, <b>AADFG9404C</b> Rep. by None, R.No.211A, Kamalalaya Centre, 156, Lenin Sarani, Kolkata- 700013.	17,52,690/-	5,95,915/-
1306/Kol/2014 AY. 2008-09	ITO, Wd-11(4), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Supreme Embroidery Pvt. Ltd Formerly Supreme Embroidery Ltd. <b>AAGCS4403A</b> , Rep. by None, 86, Canning Street, 1/40, Rampuria Market, 1 <sup>st</sup> Floor, Kolkata-700001.	11,23,260/-	3,81,908/-
427/Kol/2014 AY. 2004-05	ACIT, Cir.42, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. C&C Consulting Firm, <b>AADFC2151M</b> , Rep. by None, Stephen Court, 18A, Park St., 6 <sup>th</sup> Floor, Kolkata-700071.	1,81,576/-	61,736/-
2178/Kol/2013 AY. 2007-08	ITO, Wd-44(4), Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Vijay Kumar Bilotia, <b>AEBPB4563N</b> , Rep. by None, 51, Nalini Sett Road, 2 <sup>nd</sup> Floor, Kolkata-700007.	11,33,343/-	3,74,292/-
1330/Kol/2015 AY. 2008-09	ITO, Wd-43(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	Sri Bijay Shankar Halwasiya <b>AAQPH4752A</b> , Rep. by Shri Sunil Surana, 1B, Halwasiya Road, Kolkata- 700007.	21,61,052/-	7,33,618/-
727/Kol/2014 AY. 2009-10	DCIT, C.Cir-XVII, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Electrical Manufacturing Pvt. Ltd. <b>AAACE7582J</b> , Rep. by None, 139/B, B.T.Road, Kamarhati.	21,95,282/-	7,46,396/-
2188/Kol/2014 AY 2006-07	ITO, Wd-2(3), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s Happy e Zone Ltd. <b>AABCH1755M</b> Rep. by Shri S.S.Gupta, FCA 21, Camac Street, 'HAPPY HOUSE', 7 <sup>th</sup> Floor, Kolkata-700016.	23,11,798/-	7,86,011/-
1303/Kol/2012 AY 2006-07	ITO, Wd-3(3), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. GCD Credit Pvt. Ltd., <b>AABCG2542D</b> Rep. by Shri S.S.Gupta, FCA 29B, Rabindra Sarani, 3 <sup>rd</sup> Floor, Kolkata-700073.	13,88,987/-	4,72,256/-
1308/Kol/2012 AY. 2009-10	DCIT, Cir-2, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Vishnu Solutions Pvt. Ltd. <b>AABCV1738L</b> Rep. by Shri D.K.Kothari, FCA, C-3/3, Gillander House, 8, N.S.Road, Kolkata-700001. DCIT, Cir-2, Kolkata Rep. by Shri A.K.Sinha, JCIT	Book Profit 31,99,761/-	3,29,575/-
CO.No.881/Kol/ 2012 A/o ITA No.1308/Kol/20 12	M/s. Vishnu Solutions Pvt. Ltd. <b>AABCV1738L</b> Rep. by Shri D.K.Kothari, FCA, C-3/3, Gillander House, 8, N.S.Road, Kolkata- 700001.			
731/Kol/2010 AY. 2005-06	ACIT, Cir-7, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. South City Projects (Kolkata) Ltd., <b>AAACD8933A</b> Rep. by Shri D.K.Kothari, FCA, 375, Prince Anwar Shah Road, Kolkata-700068.	49,74,117/- Tax u/s 111A of the Act.	5,20,044/-
1303/Kol/2009 AY. 2001-02	ACIT, Cir-5, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Oberoi Buildings & Investments (P)Ltd., <b>AAACO2860R</b> Rep. by Shri Adim Choudhury, Advocate, 4, Mangoe Lane, Kolkata- 700001.	7,25,638/-	2,17,691/-
1304/Kol/2009 AY. 2002-03	ACIT, Cir-5, Kolkata Rep. by Shri A.K.Sinha,	M/s. Oberoi Buildings & Investments (P)Ltd., <b>AAACO2860R</b>	7,07,838/-	2,12,351/-

	JCIT	Rep. by Shri Asim Choudhury, Advocate, 4, Mangoe Lane, Kolkata- 700001.		
1305/Kol/2009 AY. 2003-04	ACIT, Cir-5, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Oberoi Buildings & Investments (P)Ltd., <b>AAACO2860R</b> Rep. by Shri Asim Choudhury, Advocate, 4, Mangoe Lane, Kolkata- 700001.	9,34,410/-	2,80,323/-
1306/Kol/2009 AY. 2004-05	ACIT, Cir-5, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Oberoi Buildings & Investments (P)Ltd., <b>AAACO2860R</b> Rep. by Shri Asim Choudhury, Advocate, 4, Mangoe Lane, Kolkata- 700001.	6,54,204/-	1,96,261/-
2749/Kol/2013 AY. 1998-99	ITO, Wd-35(3), Kolkata Rep. by Shri A.K.Sinha, JCIT	Smt. Kusum Sultania, <b>AKPPS2921R</b> Rep. by Shri Subash Agarwal, Advocate, 9, Old China Bazar Street or 14, N.S.Road, 1 <sup>st</sup> Floor, Kolkata- 700001.	18,25,200/-	6,20,568/-
2711/K/2013 AY. 2008-09	ACIT, Cir-3, Asansol Rep. by Shri A.K.Sinha, JCIT	Pawan Kumar Kejriwal <b>A FDPK0880N</b> Rep. by None, 61, N.S.B.Road, Raniganj-713347.	17,65,072/-	6,00,124/-
137/Kol/2014 AY. 2009-10	ITO, (E)-11, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Vidya Bharati Society For Education and Scientific Advancement, <b>AAATV2139H</b> , Rep. by None, 44/2, Diamond Harbour Road, Kolkata-700027.	20,50,000/-	6,97,000/-
2842/Kol/2013 AY. 2009-10	ITO, Wd-30(3), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Saha Alankar, <b>ABCFS2376L</b> Rep. by None, 20B, Ballygunge Place (East), Kolkata-700019.	23,39,535/-	7,95,442/-
413/Kol/2014 AY 2003-04	DCIT, Cir-8, Kolkata, Rep. by Shri A.K.Sinha, JCIT	Md.Naimuddin, <b>AEUPM7154L</b> Rep. by None, 9, Mitra Lane, Kolkata- 700007.	2,07,489/-	70,546/-
414/Kol/2014 AY 2006-07	DCIT, Cir-8, Kolkata, Rep. by Shri A.K.Sinha, JCIT	Md.Naimuddin, <b>AEUPM7154L</b> Rep. by None, 9, Mitra Lane, Kolkata- 700007.	22,81,459/-	7,75,696/-
227/Kol/2014 AY. 2004-05	ITO, Wd-9(4),Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Subhrekha Vyapaar Pvt. Ltd., <b>AADCS8327A</b> , Rep. by Shri Subash Agarwal, Advocate, 6, Hanspukur Lane, 1 <sup>st</sup> Floor,Kolkata-700007.	20,89,360/-	7,10,382/-
1194/Kol/2015 AY. 2002-03	ITO, Wd-32(2),Kolkata Rep. by Shri A.K.Sinha, JCIT	Sk. Qumru Alam, <b>ACXPA0900G</b> Rep. by None, 23, Marquis Street, Flat No.5E&F, Marquis Plaza, Kolkata- 700016.	13,97,460/-	4,75,198/-
927/Kol/2015 AY. 2010-11	ITO,Wd-1(3), Burdwan Rep. by Shri A.K.Sinha, JCIT	Shri Raj Narayan Dhar (Deceased) L/H Sanchita Dhar, <b>ACSPD6292M</b> Rep. by None, Katchari Road, Katwa, Dist. Burdwan-712130.	24,33,936/-	8,27,538/-
1845/Kol/2014 AY 2010-11	ITO,Wd-33(2),Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. A.K.Paul & Co., <b>AAIFA1220C</b> Rep. by None, 550/4, D.H.Road, Kolkata-700034.	14,19,206/-	4,82,530/-
1376/Kol/2014 AY 2009-10	DCIT, Cir.Malda, Malda Rep. by Shri A.K.Sinha, JCIT	Md.Rintu Sheke, <b>AZRPS3628N</b> Rep. by None, PO-Jadupur, PS- Kaliachak, Dist.Malda Pin:732201.	18,40,127/-	6,25,643/-
2184/Kol/2013 AY 2007-08	ITO, Wd-48(2), Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Ratan Pal Singh, <b>ATZPS6772M</b> Rep. by None, 30/31, Belilious Road, Howrah-711101.	14,52,000/-	4,93,680/-
639/Kol/2014 AY 2009-10	ACIT, Cir-31, Kolkata. Rep. by Shri A.K.Sinha, JCIT	Harshad H.Modi <b>AEAPM8485M</b> Rep. by None, 7/7A, Chakraberia Road (North), Kolkata-700020.	10,50,000/-	3,57,000/-
1262/Kol/2015 AY 2010-11	ACIT, Cir.33, Kolkata Rep. by Shri A.K.Sinha,	M/s. R.M.Sinha and Co. <b>AADFR2826E</b>	17,33,275/-	5,89,314/-

	JCIT	Rep. by None, 19, Neli Sengupta Sarani, New Market, Kolkata-700087.		
394/Kol/2014 AY 2008-09	DCIT, CC-XII, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Akshara Park Consortium, <b>AAAAA8911F</b> , Rep. by None, 35, Kavi Sabitri Prasanna Chattopadhyay Road, Kolkata-700026.	30,900/-	1,05,060/-
392/Kol/2015 AY 2010-11	ITO, Wd-1(4), Jalpaiguri Rep. by Shri A.K.Sinha, JCIT	M/s. Sarkar Construction Co., <b>AAMFS0067P</b> , Rep. by Shri Subash Agarwal, Advocate, Bamanpara, Jalpaiguri-735101.	23,58,885/-	7,28,895/-
1135/Kol/2013 AY 2008-09	ACIT, Circle-1, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Ardhendu Mondal <b>AAFFA0353H</b> Rep. by None, Kalibazar, P.O., Dist. Burdwan, Pin Code:713101.	Release	
1132/Kol/2013 AY 2008-09	ITO,Wd-12(3), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Ratnabali Commodities Pvt. Ltd. <b>AAACU3187F</b> Rep. by None, 7&8, 4 <sup>th</sup> Floor, FMC Fortuna, 234/3A, A.J.C.Bose Road, Kolkata-700020.	27,76,960/-	9,44,166/-
911/Kol/2015	ITO,Wd-12(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Dalia Investment Pvt. Ltd. <b>AABCD0139M</b> Rep. by None, 34/2A, Ballygunge Circular Road, Kolkata-700019.	27,46,427/-	9,33,785/-
365/Kol/2015 AY 2005-06	ITO,Wd-38(2), Midnapore Rep. by Shri A.K.Sinha, JCIT	Dinabandhu Ghosh, <b>AHHPG6996M</b> Rep. by None, Prop. Of Gopenandini Trading Rangamati, PO-Vidyasagar University, PS-Kotwali, Paschim Midnapore.	14,57,608/-	4,95,587/-
1723/Kol/2014 AY 2006-07	ITO,Wd-1(3), Hooghly Rep. by Shri A.K.Sinha, JCIT	Gurmit Singh, <b>ATEPS3871Q</b> Rep. by None, Prop. Of M/s. Classic Motors, 137, GT Road, Manicktola, Serampore, Dist. Hooghly-712201.	25,60,714/-	8,70,643/-
411/Kol/2015 AY 2008-09	ITO,Wd-2(1), Siliguri Rep. by Shri A.K.Sinha, JCIT	Magnum Cement (P)Ltd., <b>AAFCM2746M</b> Rep. by None, 453, Bidhan Road, Siliguri-734001.	25,25,000/-	8,58,500/-
1165/Kol/2014 AY 2005-06	ITO,Wd-1(4), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Sanjay Kumar Jain, <b>ACPPJ2614J</b> Rep. by None, 4, Chandni Chowk Street, Kolkata-700072.	12,64,724/-	4,30,006/-
488/Kol/2015 2005-06	ITO, Wd-47(2), Kolkata Rep. by Shri A.K.Sinha, JCIT	Sk.Zakir Hosssain, <b>AASPH0756L</b> Rep. by None, Vill Post: Gabberia (Mallik Bagan), P.S.-Panchla, Howrah- 711302.	26,54,840/-	9,02,645/-
963/Kol/2015 AY 2008-09	ACIT, Cir.30, Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Subhas Chakraborty <b>ABVPC5657P</b> Rep. by None, 5F, 34, Ballygunje Circular Road, Kolkata-700019.	28,08,243/-	9,54,803/-
1411/Kol/2013 AY 2007-08	ITO,Wd-45(3), Kolkata Rep. by Shri A.K.Sinha, JCIT	Sri Dipankar Dey, <b>ADTPD4007A</b> Rep. by None, 2, Digambar Jain Temple Road, Kolkata-700007.	11,46,039/-	3,89,653/-
1456/Kol/2013 AY 2006-07	ACIT, Cir-2, Asansol. Rep. by Shri A.K.Sinha, JCIT	Shri Sunil Kumar, <b>AERPK9341R</b> Rep. by None, Dhadka Road, Asansol, Dist.-Burdwan (WB).	28,02,407/-	9,52,818/-
471/Kol/2015 AY 2011-12	ITO, Wd-1(3),Jalpaiguri Rep. by Shri A.K.Sinha, JCIT	Paharimata Roller Flour Mills(P)Ltd. <b>AACCP8545Q</b> , Rep. by None, East Dhantala, P.O.Satellite Township, Fulbari, Dist. Jalpaiguri.	13,73,086/-	4,66,849/-
2770/Kol/2013 AY 2010-11	DCIT, Cir-4, Kolkata. Rep. by Shri A.K.Sinha, JCIT	M/s. Bhuwalka Trading & Tea Co.(P)Ltd. <b>AABCB1367K</b> Rep. by None, 9/1, Middleton Row, Kolkata-700071.	19,35,410/-	6,58,039/-

230/Kol/2015 AY 2010-11	DCIT, Central Circle-2(3), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Rupa & Co.Ltd., <b>AABCR2648M</b> Rep. by Shri Amit Kumar, ACA, 1, Ho Chi Minh Sarani, Kolkata-700071.	16,25,775/-	5,41,925/-
IT(SS)No.41/K/2014 AY 2010-11	DCIT, Central Circle-X, Kolkata. Rep. by Shri A.K.Sinha, JCIT	M/s. ACA Edutech Ltd. <b>AAGCA9451L</b> Rep. by None, AE-326, Salt Lake City, Kolkata-64.	5,12,149/- Penalty	5,12,149/-
1506/Kol/2014 AY 2009-10	ITO, Wd-1(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Shiv Shankar Shaw, <b>ALQPS7979H</b> Rep. by None, 144/45, J.N.Mukherjee Road, Ghusuri, Howrah-711107.	9,78,957/-	3,32,845/-
2043/Kol/2014 AY 2006-07	ITO, Wd-11(4), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Cimsys Reasearch India Pvt. Ltd. <b>AABCC2581L</b> , Rep. by Shri S.P.Choudhury, Advocate, 56D, Mirza Ghalib Street, Kolkata-700016.	12,93,382/-	4,35,353/-
1723/Kol/2013 AY 2005-06	ITO, Wd-3(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Top Ten Agent Pvt. Ltd., <b>AAACT9530B</b> Rep. by None, 37B, Garcha Road, Kolkata-700019.	20,00,000/-	6,80,000/-
1724/Kol/2013 AY 2006-07	ITO, Wd-3(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Top Ten Agent Pvt. Ltd., <b>AAACT9530B</b> Rep. by None, 37B, Garcha Road, Kolkata-700019.	5,00,000/-	1,70,000/-
1528/Kol/2014 AY 2011-12	ACIT, Circle-1, Siliguri Rep. by Shri A.K.Sinha, JCIT	M/s. M/s. Durga Automotive (P)Ltd. <b>AABCD7913K</b> Rep. by Shri Subash Agarwal, Advocate, T.N.Road, Dagapur, Siliguri.	18,52,300/-	5,72,361/-
IT(SS)A.No.92/ Kol/2013 AY 2008-09	DCIT, Central Circle-X, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Cheksons Broking Co.(P)Ltd., <b>AABCC2135J</b> Rep. by None, 8A, Ballygunje Circular Road, Kolkata-19.	7,81,770/- Penalty	7,81,770/-
2274/Kol/2013 AY 2007-08	DCIT, Circle-9, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Ritona Vinimay Pvt. Ltd. <b>AABCR6288H</b> Rep. by Shri V.N.Purohit, FCA, 21, Hemanta Kr.Basu Sarani, 2 <sup>nd</sup> Floor, Suit No.204, Kolkata-700001.	20,32,698/-	6,91,117/-
1883/Kol/2013 AY 2009-10	ITO, Wd-1(1), Asansol Rep. by Shri A.K.Sinha, JCIT	Shri Kamal Akhtar, <b>AFLPA9241F</b> Rep. by None, Mannat House, Manberia, P.O.Barakar, Dist.Burdwan-713324.	23,55,159/-	8,00,754/-
1650/Kol/2013 AY 2006-07	ITO, Wd-2(1), Asansol Rep. by Shri A.K.Sinha, JCIT	Smt.Bhaswati Ganguly <b>AENPG5976N</b> Rep. by None, C/o Ganguly Traders, S.B.Gorai Road & M.N.Saha Road, Junction Asansol.	16,56,174/-	5,63,099/-
598/Kol/2014 AY 2011-12	DCIT, CC-XXVII, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. RAV Dravya Pvt. Ltd. <b>AABCR3154Q</b> Rep. by None, 7C, Kiran Sankar Roy Road, Hastings Chamber, Dalhousie, Kolkata-700001.	26,41,652/-	8,98,162/-
51/Kol/2015 AY 2010-11	DCIT, Cir.2, Durgapur. Rep. by Shri A.K.Sinha, JCIT	S.B.Construction, <b>ABKFS3207N</b> Rep. by Shri S.P.Choudhury, Advocate, Palasdiha, Near School gate, Durgapur-713208.	17,04,500/-	5,26,690/-
653/Kol/2014 AY 2006-07	ITO, Wd-33(2), Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Ashim Chatterjee <b>ACSPC6637K</b> Rep. by None, Bankimpally, Madhyamgram, 24-Parganas(North)-700129.	13,75,045/-	4,67,515/-
636/Kol/2014 AY 2008-09	DCIT, Circle-32, Kolkata	M/s. IMPRESSIONS, <b>AAAFI6767Q</b> Rep. by None, 7, Camac Street,	15,46,221/-	5,25,715/-

	Rep. by Shri A.K.Sinha, JCIT	Kolkata-700017.		
137/Kol/2015 AY 2010-11	ITO, Wd-33(4), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. SPML – HCIL JV, <b>AADAS1471P</b> Rep. by None, Block-“A “, 3 <sup>rd</sup> Floor, 22, Camac Street, Kolkata-700016.	18,67,215/-	5,676,971/-
1324/Kol/2014 AY 1997-98	DCIT, Cir.11, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. EPCOS India Pvt. Ltd. <b>AAACI6950Q</b> Rep. by None, 37B, Garcha Road, Kolkata-700019.	12,81,433/-	4,35,687/-
IT(SS)A.No.143 /Kol/2014 B/P 1991-92 to 2001-02 & 01.04.2000 to 20.08.2000	DCIT, Cir.11, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Bhasin Construcion Co.Pvt. Ltd. <b>AABCB0361M</b> , Rep. by None, Room No.24&25, 10, Old Post Office Street, Kolkata-700001.	10,00,000/-	3,40,000/-
973/Kol/2015 AY 2011-12	DCIT, Cir.14(2), Kolkata Rep. by Shri A.K.Sinha, JCIT	Scan Infrastructure Ltd. <b>AACCB3214C</b> Rep. by None, 21/A/5, New Town, Rajarhat.	24,24,439/-	8,24,309/-
1007/Kol/2015 AY 2010-11	DCIT, Cir.2(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Machine Tools (India)Ltd., <b>AABCM9740R</b> , Rep. by None, 56A, Mirza Ghalib Street, Kolkata- 700016.	18,29,660/-	6,22,084/-
214/Kol/2014 AY 2005-06	ACIT, Cir.1, Asansol Rep. by Shri A.K.Sinha, JCIT	Arvind Singh, <b>AQLPS4088F</b> Rep. by None, Kalipahari Bye Pass, P.O.Kalipahari Dist. Burdwan.	25,04,281/-	8,51,456/-
1605/Kol/2014 AY 2008-09	DCIT, Cir.7, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Tara Properties Pvt. Ltd. <b>AABCT2219G</b> Rep. by None, 13, Rajkamal Building, Camac Street, Kolkata-700017.	17,89,513/-	6,08,434/-
210/Kol/2014 AY 2008-09	ITO, Wd-3(1),Asansol Rep. by Shri A.K.Sinha, JCIT	M/s. Mahesh Khedwal (HUF), Prop. Of M/s. Fatehpuria Roadways, <b>AAGHM2319L</b> , Rep. by None, 54, G.T.Road, Punjabi More, Raniganj, Dis.Burdwan (WB).	13,15,000/-	4,47,100/-
738/Kol/2014 AY 2003-04	DCIT, Cir.1, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Ipsen Technologiew (P)Ltd. (Formerly Wesman Ipsen Furnaces (P)Ltd.), <b>AAACW2570Q</b> , Rep. by None, Wesman Centre, 8, Mayfair Road, Kolkata-700019.	9,47,640/-	3,22,1'98/-
1098/Kol/2015 AY 1986-87	ITO, Wd.50(3), Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Anjan Kr. Mitra, <b>AEOPM4525Q</b> , Rep. by None, AB-28, Sector-I, Salt Lake City, Kolkata-700064.	21,51,715/-	7,31,583/-
119/Kol/2014 AY 2006-07	ITO, Wd.12(4), Kolkata Rep. by Shri A.K.Sinha, JCIT	Snow Temp Commercial (P)Ltd., <b>AADCS7999G</b> , Rep. by None, 18, Prince Anwar Shah Road, 1 <sup>st</sup> Floor, Flat No.101, Kolkata-700033.	12,49,542/-	3,62,926/-
1249/Kol/2014 AY 2008-09	ITO, Wd-1(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Followel Engineering Limited, <b>AAACF3644E</b> , Rep. by Shri J.M.Thard, Advocate, 4, Clive Row, Hasting, Kolkata-700022.	52,14,600/- @10% u/s 115JB	5,21,460/-
670/Kol/2015 AY 2010-11	ITO, Wd.1(3), Asansol Rep. by Shri A.K.Sinha, JCIT	Viresh Trivedi <b>ADMPT5380P</b> , Rep. by None, Prop. Of M/s. Bengal Industrial Stores, Hanuman Charai, P.O.Barakar, Dist. Burdwan, Pin:713324.	24,78,596/-	8,42,723/-
1350/Kol/2013 AY 2006-07	DCIT, Cir.1, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. TIL Ltd., <b>AABCT0704G</b> , Rep. by Shri Shashank Kasat, 1, Taratala Road, Kolkata-700024	16,30,600/-	5,54,404/-
1704/Kol/2014 AY 2007-08	ACIT, Cir.Haldia, Medinipur. Rep. by Shri A.K.Sinha, JCIT	Shyama Prasad Banerjee Prop.Laxmi Trading Co., <b>AEVPB9487M</b> , Rep. by None, Prop.Laxmi Trading Co., Pana Girishmore, Dorojoynagar, Haldia,	14,14,900/-	4,81,066/-

		Purba Medinipur-721635.		
442/Kol/2014 AY 2008-09	ITO,Wd-1(4), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s.Digvijay Finlease Ltd. <b>AAACD6998D</b> , Rep. by None, 21, Strand Road, Kolkata-700001.	45,73,923/-	7,28,267/-
2631/Kol/2013 AY 2004-05	ITO,Wd-41(4), Kolkata Rep. by Shri A.K.Sinha, JCIT	Dilip Kumar Biswas, <b>ADGPB9692J</b> Rep. by None, Alakananda, 18/C, South Kodalia, New Barrackpore, 24 Parganas (N).	14,11,495/-	4,79,908/-
2694/Kol/2013 AY 2008-09	ACIT, Cir.31, Kolkata Rep. by Shri A.K.Sinha, JCIT	Rashmi P.Loyalka <b>ABBPL0120E</b> , Rep. by None, 2 <sup>nd</sup> Floor, Room No.15, 29, R.N.Mukherjee Road, Kolkata- 700001.	9,05,161/-	3,07,754/-
2353/Kol/2013 AY 2004-05	ITO, Wd.3(2), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. S.K.Carbon Ltd., <b>AADCS8414Q</b> Rep. by None, 77/2A, Hazra Road, Kolkata-700059.	79,172/-	26,918/-
2825/Kol/2013 AY 2007-08	ACIT, Cir.39, Kolkata Rep. by Shri A.K.Sinha, JCIT	Mr.Sevantilal A.Shah, <b>ALRPS6815M</b> Rep. by None, 19D, Bowbazar Street, Kolkata-700012.	13,59,917/-	4,62,372/-
1691/Kol/2014 AY 2010-11	ITO., Ward-2, Malda Rep. by Shri A.K.Sinha, JCIT	Manoj Kumar Dey, S/o Mani Gopal Dey <b>AETPD1945A</b> Rep. by None, Gazole(Near Post Office), Malda, PO & Dist.Malda, Pin:732124.	28,13,105/-	9,56,458/-
2164/Kol/2014 AY 2005-06	ITO, Wd.43(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Ashok Kumar Gupta (L/H of Late Kamala Devi Agarwal) <b>ADNPG3903A</b> Rep. by None, C/o M/s. Omni Impex, 113A, Manohar Das Chowk, Kolkata- 700007.	2,96,723/- Penalty	2,96,723/-
2165/Kol/2014 AY 2005-06	ITO, Wd.43(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Ashok Kumar Gupta (L/H of Late Kamala Devi Agarwal) <b>ADNPG3903A</b> Rep. by None, C/o M/s. Omni Impex, 113A, Manohar Das Chowk, Kolkata- 700007.	2,94,785/- Penalty	2,94,785/-
1899/Kol/2014 AY 2010-11	ITO, Wd.41(1), Kolkata Rep. by Shri A.K.Sinha, JCIT	Krishnendu Mullick <b>AEWPM5454J</b> , Rep. by Shri Sunil Surana, Advocate, Sri Krishnendu Mullick, 96, Bhupen Bose Avenue, Kolkata-700004.	27,76,254/-	5,47,515/-
2393/Kol/2013 AY 2006-07	ITO, Wd.39(4), Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Anand Kumar Gupta <b>AGBPG2010K</b> , Rep. by None, 18, Rabindra Sarani, Kolkata-700001.	4,64,519/- Penalty	4,64,519/-
2388/Kol/2013 AY 2010-11	DCIT, CC-XVI, Kolkata Rep. by Shri A.K.Sinha, JCIT	Shri Ram Multicom Pvt. Ltd., <b>AAECS5277N</b> Rep. by Shri Niraj Sheth, ACA, Shantiniketan Building, 9 <sup>th</sup> Floor, 8, Camac Street, Kolkata- 700017.	12,63,017/-	4,29,426/-
456/Kol/2015 AY 2005-06	ITO, Wd.7(3), Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Shree Banke Behari Enterprises Pvt. Ltd., <b>AADCS6941C</b> Rep. by None, 17, Shakespeare Sarani, Kolkata-700017.	20,81,106/-	7,07,576/-
676/Kol/2015 AY 2011-12	ITO, Wd.2(2), Siliguri Rep. by Shri A.K.Sinha, JCIT	Shri Ram Kumar Goyal, <b>AHBPG3262G</b> , Rep. by None, C/o Dinesh Steel, Saralia Market, Shivaji Road, Khalpara, Siliguri-734005.	15,15,270/-	5,15,192/-
1017/Kol/2015 AY 2009-10	DCIT, CC-3(2), Kolkata Rep. by Shri A.K.Sinha, JCIT	Naresh Kr.Chhparia, <b>ACQPC9136K</b> Rep. by Shri Nirav Seth, ACA, 13, K.B.Sarani, Mall Enclave, Kolkata- 700032.	8,10,095/- Penalty	8,10,095/-
203/Kol/2014 AY 2006-07	DCIT, Cir.2, Kolkata Rep. by Shri A.K.Sinha, JCIT	M/s. Eco Properties Pvt. Ltd., <b>AACCP7920R</b> , Rep. by Shri V.N.Purohit, FCA, Ajimganj House, 7, Camac Street, Kolkata-700017.	12,78,605/-	4,34,726/-

Date of hearing: 29.12.2015  
Date of pronouncement: 29.12.2015

### **ORDER**

#### **Per Bench**

These appeals of the revenue arise out of the various orders of the Learned CIT(A) against the orders of assessment framed u/s 147 / 143(3) / 144 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act').

2. At the outset, it is seen that the tax effect on the disputed additions before us is less than Rs. 10 lacs. As the tax effect in all these appeals are less than Rs 10 lacs (as mentioned in column no. 6), these appeals are taken up together and disposed off by this common order for the sake of convenience.

3. After perusing the materials available on record, in all these appeals, it is seen from the records that the total tax effect in each of the appeals, on the additions disputed before us is below the tax effect limit prescribed by CBDT vide Circular No. 21 / 2015 dated 10.12.2015 for preferring appeals before tribunal by the revenue. It will be pertinent to reproduce the relevant portion of the said Circular No. 21 / 2015 dated 10.12.2015:-

*"3. Henceforth, appeals / SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:-*

<i>S.No.</i>	<i>Appeals in Income Tax matters</i>	<i>Monetary Limit (in Rs)</i>
1	<i>Before Appellate Tribunal</i>	<i>10,00,000/-</i>
2	<i>Before High Court</i>	<i>20,00,000/-</i>
3	<i>Before Supreme Court</i>	<i>25,00,000/-</i>

*It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case.*

*4. For this purpose, "tax effect" means the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of the issues against which appeal is intended to be filed (hereinafter referred to as 'disputed issues'). However, the tax will not include any interest thereon, except where chargeability of interest itself is in dispute. In case the chargeability of interest is the issue under dispute, the amount of interest shall be the tax effect. In cases where returned loss is reduced or assessed as income, the tax effect would include notional tax on disputed additions. In case of penalty orders, the tax effect will mean quantum of penalty deleted or reduced in the order to be appealed against.*

*5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If, in the case of an assessee, the disputed issues arise in more than one assessment year, appeal, can be filed in respect of such*

*assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In other words, henceforth, appeals can be filed only with reference to the tax effect in the relevant assessment year. However, in case of a composite order of any High Court or appellate authority, which involves more than one assessment year and common issues in more than one assessment year, appeal shall be filed in respect of all such assessment years even if the 'tax effect' is less than the prescribed monetary limits in any of the year(s), if it is decided to file appeal in respect of the year(s) in which 'tax effect' exceeds the monetary limit prescribed. In case where a composite order / judgement involves more than one assessee, each assessee shall be dealt with separately.*

8. *Adverse judgements relating to the following issues should be contested on merits notwithstanding that the tax effect entailed is less than the monetary limits specified in para 3 above or there is no tax effect:*

- (a) Where the Constitutional Validity of the provisions of an Act or Rule are under challenge, or*
- (b) Where Board's order, Notification, Instruction or Circular has been held to be illegal or ultra vires, or*
- (c) Where Revenue Audit Objection in the case has been accepted by the Department, or*
- (d) Where the addition relates to undisclosed foreign assets / bank accounts.*

*10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/ Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawn / not pressed. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed."*

4. We find that intention behind the Circular No.21/2015 dated 10-12-2015 needs to be understood in the following perspective:-

By passage of time, the money value has gone down, the cost of litigation expenses has gone up, number of assesses on the files of the department have been increased and consequently, the burden on the department is also increased to a tremendous extent. The Corridors of the Superior Courts are choked with huge pendency of cases. In this view of the matter, the CBDT has rightly taken a decision to revise the monetary limits in tune with the present value of money and with a view to reduce the litigation and offering relief to small tax payers. This is also in view of the fact that time and energy of the department could be used more productively and efficiently to catch hold of big fishes, who in turn would contribute more to the development of the country.

5. On perusal of the Circular No. 21 / 2015 dated 10.12.2015 and the materials available on record, we could not see whether the impugned case falls under any of the exceptions contemplated in the said Circular. We also find that the Circular makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. We find that the Circular is binding on the tax authorities. This position has been confirmed by the *Hon'ble Apex*

*Court in the case of Commissioner of Customs vs Indian Oil Corporation Ltd reported in 267 ITR 272 (SC)* wherein their Lordships examined the earlier decisions of the Apex Court with regard to binding nature of the Circulars and laid down that when a Circular issued by the Board remains in operation then the revenue is bound by it and cannot be allowed to plead that it is not valid or that it is contrary to the terms of the statute. Hence, we hold that the appeal(s) of the revenue deserve to be dismissed in terms of low tax effect vide Circular No.21 / 2015 dated 10.12.2015. Accordingly, these being a low tax effect case, we dismiss all the appeals of revenue in limine, as unadmitted, without going into the merits of the case.

6. Since revenue appeal in ITA No.1351/Kol/2014 and 1308/Kol/2012 are dismissed as unadmitted, the C.O raised by assessee in CO No.90/Kol/2014 and CO.881/Kol/2012 are also dismissed as infructuous. However, assessee can file appeal against the retained addition as per the provisions of law.

7. At the time of hearing the ld. DR could not bring anything to controvert the finding that the tax effect is more than Rs.10 lacs despite of opportunity provided to him.

8. In the result, all the appeals of the revenue are dismissed in limine and that of the CO of the assessee is also dismissed.

Order pronounced in the open court.

Sd/-  
(S.S.Viswanethra Ravi)  
Judicial Member

Sd/-  
(Waseem Ahmed)  
Accountant Member

Dated : 29th December, 2015

RG. P.S

Copy of the order forwarded to:

1. APPELLANT
2. Respondent
3. The CIT(A), Kolkata
4. CIT Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.